



ARIZONA JOINT TAX APPLICATION

IMPORTANT: See attached instructions before completing this application. For licensing questions on Transaction Privilege, Withholding or Use call (602) 542-4576 or 1-800-634-6494 (from area codes 520 and 928). For questions on Unemployment Tax call (602) 248-9396 or e-mail uit.status@azdes.gov. Please return complete application to: **License & Registration Section, Department of Revenue, 1600 W Monroe, Phoenix AZ 85007.**

**To complete this online,
go to www.aztaxes.gov**

*Incomplete applications will not be processed.
All required information is designated with asterisk **

Section A: Taxpayer Information (Please print legibly or type the information on this application.)

1. License Type (Please check all that apply) * <input type="checkbox"/> Transaction Privilege Tax (TPT) <input type="checkbox"/> Withholding/Unemployment Tax (if hiring employees) <input type="checkbox"/> Use Tax <input type="checkbox"/> TPT For Cities ONLY		2. Type of Ownership * <input type="checkbox"/> Individual / Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Corporation State of Inc. _____ Date of Inc. _____ <small>Tax exempt organizations must attach a copy of the Internal Revenue Service letter of determination.</small>		<input type="checkbox"/> Sub-Chapter S Corporation <input type="checkbox"/> Association <input type="checkbox"/> Trust <input type="checkbox"/> Government <input type="checkbox"/> Estate <input type="checkbox"/> Joint Venture <input type="checkbox"/> Receivership	
3. Federal Employer Identification Number (Required for Employers and Entities other than Sole Proprietors) or Social Security Number *					
4. Legal Business Name / Owner / Employing Unit *					
5. Business or "Doing Business As" Name *			6. Business Phone Number *		7. Fax Number
8. Mailing Address (Street, City, State, ZIP code) *					9. Country
10. Email Address			11. Is your business located on an Indian Reservation? <input type="checkbox"/> Yes If yes, _____ (See Section G for listing of Reservations) <input type="checkbox"/> No		
12. Physical Location of Business (Street, City, State, ZIP code) *					13. County

For additional business locations, complete Section B-12

14. Are you a construction contractor? * <input type="checkbox"/> Yes (See Bonding Requirements below) <input type="checkbox"/> No	15. Did you acquire all or part of an existing business? * <input type="checkbox"/> Yes If yes, you must complete the Unemployment Tax Information (Section D) <input type="checkbox"/> No
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Bonding Requirements: Prior to the issuance of a Transaction Privilege Tax license, new or out of state contractors are required to post a Taxpayer Bond for Contractors, unless the Contractor qualifies for an exemption from the bonding requirement. The primary type of contracting being performed determines the amount of bond to be posted. Bonds may also be required from applicants who are delinquent in paying Arizona taxes or have a history of delinquencies. For more information on bonding, please see the "Taxpayer Bonds" publication, which is available online or at the Department of Revenue offices.

16. Description of Business (Must include type of merchandise sold or taxable activity; for employers, the type of employment) *					
17. NAICS Code: (Select at least one. Go to www.aztaxes.gov for a listing of codes)					
18. Identification of Owner (and Spouse if married) Partners, Corporate Officers, Members (or Managing Members) or Officials of this employing unit					
A. Name (Last, First, MI) *	B. Soc. Sec. No. *	C. Title *	D. % Owned *	E. Complete Residence Address *	F. Phone Number *

If the owner, partners, corporate officers or combination of partners or corporate officers, members and/or managing members own or control more than 50% of another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers.

THIS BOX FOR AGENCY USE ONLY

<input type="checkbox"/> New <input type="checkbox"/> Change <input type="checkbox"/> Revise <input type="checkbox"/> Reopen	Acct. No. _____ Start _____ S/E Date _____	LIAB _____ LIAB Est. _____	DLN _____ TPT _____ WH _____
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Section B: Transaction Privilege Tax (TPT)

1. Date Business Started in Arizona *		2. Date Sales Began *		3. What is your anticipated annual income for your first twelve months of business?																																	
4. Business Classes (Select at least one. See Section H for a listing of business classes on page 4) *																																					
5. TPT Filing Method <input type="checkbox"/> Cash Receipts <input type="checkbox"/> Accrual				6. Does your business sell tobacco products? <input type="checkbox"/> Yes If yes, <input type="checkbox"/> Retailer <input type="checkbox"/> Distributor <input type="checkbox"/> No				7. Does your business sell new motor vehicle tires or vehicles? <input type="checkbox"/> No <input type="checkbox"/> Yes (You will be required to file a TR-1.)																													
8. Are you a seasonal filer? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, please check the months in which you intend to do business: <table border="1" style="width:100%; border-collapse: collapse; text-align: center;"> <tr> <th>Jan</th><th>Feb</th><th>Mar</th><th>Apr</th><th>May</th><th>Jun</th><th>Jul</th><th>Aug</th><th>Sep</th><th>Oct</th><th>Nov</th><th>Dec</th></tr> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>												Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec												
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec																										
9. Location of Tax Records (Street Address, City, State and ZIP code) Do not use PO Box or Route No. *																																					
10. Name of Company or person to Contact								11. Phone Number																													

For additional locations, complete the following: (If more space is needed, please attach additional sheets)

12. "Doing Business As" Name for this Location										13. Phone Number			
14. Physical Location Address (Do not use PO Box or Route No.)													
15. City					16. County					17. State		18. ZIP code	
19. "Doing Business As" Name for this Location										20. Phone Number			
21. Physical Location Address (Do not use PO Box or Route No.)													
22. City					23. County					24. State		25. ZIP code	

Section C: Program Cities / License Fees Below is a list of cities and towns licensed by the Arizona Department of Revenue.

City/Town	Code	Fee	No. of Loc	Total	City/Town	Code	Fee	No. of Loc	Total	City/Town	Code	Fee	No. of Loc	Total
Apache Junction	AJ	2.00			Goodyear	GY	5.00			Sahuarita	SA	5.00		
Benson	BS	5.00			Guadalupe	GU	2.00			San Luis	SU	2.00		
Bisbee	BB	1.00			Hayden	HY	5.00			Sedona	SE	2.00		
Buckeye	BE	2.00			Holbrook	HB	1.00			Show Low	SL	2.00		
Bullhead City	BH	2.00			Huachuca City	HC	2.00			Sierra Vista	SR	1.00		
Camp Verde	CE	2.00			Jerome	JO	2.00			Snowflake	SN	2.00		
Carefree	CA	10.00			Kearny	KN	2.00			Somerton	SO	2.00		
Casa Grande	CG	2.00			Kingman	KM	2.00			South Tucson	ST	2.00		
Cave Creek	CK	20.00			Lake Havasu	LH	5.00			Springerville	SV	5.00		
Chino Valley	CV	2.00			Litchfield Park	LP	2.00			St. Johns	SJ	2.00		
Clarkdale	CD	2.00			Mammoth	MH	2.00			Superior	SI	2.00		
Clifton	CF	2.00			Marana	MA	5.00			Surprise	SP	10.00		
Colorado City	CC	2.00			Maricopa	MP	2.00			Taylor	TL	2.00		
Coolidge	CL	2.00			Miami	MM	2.00			Thatcher	TC	2.00		
Cottonwood	CW	2.00			Oro Valley	OR	12.00			Tolleson	TN	2.00		
Douglas	DL	5.00			Page	PG	2.00			Tombstone	TS	1.00		
Duncan	DC	2.00			Paradise Valley	PV	2.00			Wellton	WT	2.00		
Eagar	EG	10.00			Parker	PK	2.00			Wickenburg	WB	2.00		
El Mirage	EM	15.00			Patagonia	PA	25.00			Willcox	WC	1.00		
Eloy	EL	10.00			Payson	PS	2.00			Williams	WL	2.00		
Florence	FL	2.00			Pima	PM	2.00			Winkelman	WM	2.00		
Fountain Hills	FH	2.00			Pinetop/Lakeside	PP	2.00			Winslow	WS	10.00		
Fredonia	FD	10.00			Prescott Valley	PL	2.00			Youngtown	YT	10.00		
Gila Bend	GI	2.00			Quartzsite	QZ	2.00			Yuma	YM	2.00		
Gilbert	GB	2.00			Queen Creek	QC	2.00							
Globe	GL	2.00			Safford	SF	2.00							



Please Note: City fees are subject to change (go to our website for updates). For cities not listed above, please contact the cities directly. Your license will not be issued until all fees are paid.

Total of City Fees:

State Fees \$12.00 X _____ Number of Locations:

TOTAL Fees:

Section E: AZTaxes.gov Security Administrator (Authorized User)

By electing to register for www.aztaxes.gov you can have online access to account information, and file and pay Arizona transaction, use, and withholding taxes. You also designate authorized users to access these services.

☐ I Elect to Register to use aztaxes.gov to file and pay online.

☐ I DO NOT Elect to Register to use aztaxes.gov to file and pay online.

1. Authorized Users Last Name	2. Authorized Users First Name
3. Authorized Users Title	4. Authorized Users Social Security Number
5. Authorized Users Email Address	6. Authorized Users Phone Number

Section F: Signature(s) By Individuals legally responsible for the business (required)

This application must be signed by either a sole owner, partners, corporate officer, managing member, the trustee, receiver or personal representative of an estate.

Under penalty of perjury I (we), the applicant, declare that the information provided on this application is true and correct. I (we) hereby authorize the security administrator listed in Section E to access the AZTaxes.gov site for the business identified in Section A. This authority is to remain in full force and effect until the Arizona Department of Revenue has received written termination notification from an authorized officer.

Type or Print Name	Title	Signature	Date
Type or Print Name	Title	Signature	Date

THIS APPLICATION MUST BE COMPLETED, SIGNED AND RETURNED AS PROVIDED BY ARS § 23-722 Equal Opportunity Employer/Program • This document available in alternative formats by contacting the UI Tax Office.

Section G: Indian Reservation Codes

Indian Reservation (County)	Code	Indian Reservation (County)	Code	Indian Reservation (County)	Code	Indian Reservation (County)	Code
Ak-Chin (Pinal)	PNA	Hopi (Coconino)	COJ	Pascua-Yaqui (Maricopa)	MAN	Tohono O'Odham (Pinal)	PNT
Cocopah (Yuma)	YMB	Hopi (Navajo)	NAJ	Pascua-Yaqui (Pima)	PMN	Tonto Apache (Gila)	GLU
Colorado River (La Paz)	LAC	Hualapai (Coconino)	COK	Salt River Pima-Maricopa (Mar.)	MAO	White Mtn Apache (Apache)	APD
Fort McDowell-Yavapai (Mar.)	MAE	Hualapai (Mohave)	MOK	San Carlos Apache (Gila)	GLP	White Mtn Apache (Gila)	GLD
Fort Mohave (Mohave)	MOF	Kaibab-Paiute (Coconino)	COL	San Carlos Apache (Graham)	GRP	White Mtn Apache (Graham)	GRD
Fort Yuma-Quechan (Yuma)	YMG	Kaibab-Paiute (Mohave)	MOL	San Carlos Apache (Pinal)	PNP	White Mtn Apache (Navajo)	NAD
Gila River (Maricopa)	MAH	Navajo (Apache)	APM	San Juan Southern Paiute (Coco.)	COQ	Yavapai Apache (Yavapai)	YAW
Gila River (Pinal)	PNH	Navajo (Coconino)	COM	Tohono O'Odham (Maricopa)	MAT	Yavapai Prescott (Yavapai)	YAX
Havasupai (Coconino)	COI	Navajo (Navajo)	NAM	Tohono O'Odham (Pima)	PMT		

Section H: Business Classes

Business Class	Code	Business Class	Code	Business Class	Code	Business Class	Code
Mining - Nonmetal	002	Commercial Lease	013	Use Tax - Utilities	026	Jet Fuel Tax	049
Utilities	004	Personal Property Rental	014	Rental Occupancy Tax	028	Jet Fuel Use Tax	051
Communications	005	Contracting - Prime	015	Use Tax Purchases	029	Rental Car Surcharge	053/055
Transporting	006	Retail	017	Use Tax from Inventory	030	Jet Fuel Tax > 10 million gallons	056
Private Car - Pipeline	007/008	Service - Metalliferous Mining	019	Telecommunications Devices	033	Use Tax Direct Payments	129
Publication	009	Serverance - Timbering Ponderosa	021	911 Wireless Telecommunications	036	911 Wireline Telecommunications	131
Job Printing	010	Serverance - Timbering Other	022	Contracting - Owner Builder	037	Rental Car Surcharge - Stadium	153
Restaurants and Bars	011	Recreational Vehicle Surcharge	023	Municipal Water	041		
Amusement	012	Transient Lodging	025	Membership Camping	047		

INSTRUCTIONS FOR ARIZONA JOINT TAX APPLICATION

IMPORTANT: You must complete each of the following sections or your application will be returned

USE THIS APPLICATION TO:

- **License New Business:** A new business with no previous owners.
- **Change Ownership:** If acquiring or succeeding to all or part of an existing business or changing business entity (sole owner to corporation, etc.).

If you need to update a license, add a business location, or make other changes: Request an update card or provide a written notification of the change (a form is not necessary). Please include fees of \$12 per location plus applicable city fee(s).

Section A: TAXPAYER INFORMATION

1. LICENSE TYPE

Transaction Privilege Tax (TPT): Anyone involved in an activity taxable under the TPT statutes must apply for a TPT License before engaging in business.

For TPT, you are required to obtain and display a separate license certificate for each business or rental location. This may be accomplished in one of the following ways:

Each location may be licensed as a separate business with a separate license number for purposes of reporting transaction privilege and use taxes individually. Therefore a separate application is needed for each location.

Multiple locations may be licensed under a consolidated license number, provided the ownership is the same, to allow filing of a single tax return. If applying for a new license, list the various business locations as instructed below. If already licensed and you are adding locations, **do not use this application to consolidate an existing license. Please submit update form.**

Withholding & Unemployment Taxes: Employers paying wages or salaries to employees for services performed in the State must apply for a Withholding number & Unemployment number.

Use Tax: Out-of-state vendors (that is, vendors with no Arizona location) making direct sales into Arizona must obtain a Use Tax Registration Certificate. In-state vendors making out-of-state purchases for their own use (and not for resale) must also obtain the Use Tax Registration Certificate.

TPT for cities only: This type of license is needed if your business activity is subject to city TPT that is collected by the state, but the activity is not taxed at the state level. Many of the larger cities in Arizona administer and collect their own privilege taxes. Please contact those cities directly to obtain information regarding licensing requirements.

2. TYPE OF OWNERSHIP

Check as applicable. A corporation must provide the state and date of incorporation.

3. Enter your Federal Employer Identification number.

- Taxpayers are required to provide their taxpayer identification number (TIN) on all returns and documents. A TIN is defined as the federal employer identification number (EIN), or social security number (SSN) depending upon how income tax is reported. The

EIN is required for all employers. A penalty of \$5 will be assessed by the Department of Revenue for each document filed without a TIN.

4. Enter the **Legal Business Name** of the Owner or Employing Unit (Name of corporation as listed in its articles of incorporation, or individual & spouse, or partners, or organization owning or controlling the business)
5. Enter the name of the Business/DBA (**doing business as**). If same as above, enter "same."
6. Enter the **business telephone number** including area code.
7. Enter the **fax number** including area code.

8. and 9.

Enter **mailing address** where all correspondence is to be sent. You may use your home address, corporate headquarters, or accounting firm's address, etc. If mailing address differs for licenses (for instance withholding and unemployment insurance), please use cover letter to explain.

10. Enter the **e-mail address** (option) for the business or contact person.
11. See section G for listing of **reservation codes** if your business is located on an Indian Reservation.

12. and 13.

Enter the **physical location** of business including county. This can not be a PO Box or Route Number.

14. If you are a **construction contractor**, read the bonding requirements carefully.
15. If you answered yes, you must complete Section D.
16. Describe the major business activity: principal product you manufacture, commodity sold, or services performed. Your description of the business is very important because it determines your transaction privilege tax rate and provides a basis for state economic forecasting.
17. Enter the **North American Industries Classification System (NAICS) code** identified for your business activity.
18. Identify the **owners of the business**. Enter as many as applicable; attach a separate sheet if additional space is needed.

Section B: TRANSACTION PRIVILEGE TAX (TPT)

1. Enter the date the business started in Arizona.
2. Enter **date sales began in Arizona**, or estimate when you plan to begin selling in Arizona.
3. Enter the amount of Transaction Privilege Tax income you can reasonable expect to generate in your first twelve months of business. You will be set up for monthly filing unless your anticipated annual income will result in a tax liability of less than \$1,250 which may qualify for a quarterly filer.
4. For businesses applying for Transaction Privilege and/or Use Tax, enter the applicable **business classes** based on your activity. See Section H for listing of business classes.

5. Cash/Accrual Methods: Cash method requires the payment of tax based on sales receipts actually received during the period covered on the tax return. When filing under the accrual method, the tax is calculated on the sales billed rather than actual receipts.

6. Complete as indicated.

7. Sellers of new motor vehicles and motor vehicle tires in the state, for on-road use, are required to report and pay waste tire fees to the Department of Revenue. By checking the box, you will receive form TR-1 on a quarterly basis.

8. If your business is seasonal or a transient vendor, indicate the months in which you intend to do business.

9. 10. and 11.

Indicate the physical location of your tax records, the contact person and their phone number. This can not be a PO Box or Route Number.

12. through 25.

If you have additional business locations, complete this section. If more space is necessary, attach additional sheets.

Section C: PROGRAM CITIES / LICENSE FEES

There are no fees for Withholding, Unemployment, or Use Tax registrations. To calculate the fees for TPT licenses, multiply the number of locations in the state by \$12. To calculate the city fees, use the listing of program cities in Section C. First, indicate the number of businesses or physical locations for each of the cities for which the Department of Revenue licenses and collects. Then multiply by the city fee for each city in which you will do business. Add the columns to determine the total city fees. Fill in the totals for state fees and city fees on the application form and total to determine the amount due. Make checks payable to the Arizona Department of Revenue. Be sure to return the city fees sheet with your application. **To obtain licensing for cities not listed on the form, please contact the city directly.**

Section D: WITHHOLDING/UNEMPLOYMENT TAX INFORMATION

- 1.** Indicate whether you are liable for Federal Unemployment Tax and the first year of your liability.
- 2.** If you have individuals excluded from withholding or unemployment tax, please explain why.
- 3.** Indicate whether you have an IRS Ruling for exclusion from Federal Unemployment Tax. If you have an IRS Ruling that grants an exclusion from Federal Unemployment Taxes, attach a copy.
- 4.** Enter the date employees were first hired in Arizona.
- 5.** If you have or had an unemployment tax number, provide the requested information.
- 6.** Enter the total gross wages paid for each quarter.
- 7.** Enter the number of persons performing services each week.
- 8.** Indicate the date you acquired the business.
- 9.** Please indicate if you acquired all or only a portion of the business.
- 10.** Indicate the manner in which you became the new owner or operator of this business.

11. Enter the name of the previous owner/operator of the business.

12. Enter the previous business name.

13. through 15.

If you know it, we need a current address, phone number and unemployment number for the previous owner.

16. Check the applicable box **only** if you believe you are not required to provide unemployment coverage **and** you voluntarily elect to assume employer coverage subject to the provisions of Title 23, Chapter 4, Arizona Revised Statutes 23-725 (D), to the same extent as all other employers and to extend unemployment tax coverage to all employees **although not mandatory** or to extend coverage to all employees performing services excluded from unemployment tax.

Please note: If you voluntarily elect coverage by checking the applicable box, then your signature(s) in Section F shows that you have elected to assume liability pursuant to Arizona Revised Statutes 23-725(D) or (E) and you will not be permitted to challenge this election at a later date if the application is approved. If you have any questions, please refer to the Employers Handbook or Guide to Arizona Employment Tax Requirements available on line at <http://www.azui.com> or by calling the Unemployment Tax Office at (602) 248-9396.

Section E: AZTaxes.gov AUTHORIZED USER INFORMATION

1. through 6.

Complete this section if you would like to designate a security administrator for your online services at www.aztaxes.gov. The authorized individual will have full access to tax account information and will add or delete users and grant user privileges to view tax account information, file tax returns, and remit tax payments on behalf of the business identified in Section A. The name and e-mail address of the administrator are required for registration.

Section F: SIGNATURES

The application must be signed only by individuals legally responsible for the business, not agents or representatives.

Section G: INDIAN RESERVATION CODES

If your business is located on an Indian Reservation, select the appropriate code from this table and indicate on Section A-11.

Section H: BUSINESS CLASSES

Select appropriate business classes based on your business activities. You must indicate at least one business class on Section B-4.